

Local Option Minimum Property Tax Replacement Fee



2015 HB 1476

\$200 minimum generates \$38,590,200 statewide

330,568 parcels

- Top Counties

1. Lake (\$3,481,400; 29,890 parcels)
2. Marion (\$2,789,000; 24,227 parcels)
3. Madison (\$2,394,000; 19,374 parcels)
4. Allen (\$2,017,000; 16,755 parcels)
5. Steuben (\$1,917,300; 14,145 parcels)

- Lowest Counties

1. Franklin (\$21,300; 324 parcels)
2. Whitley (\$16,400; 462 parcels)
3. Boone (\$10,700; 162 parcels)
4. Ohio (\$8,500; 149 parcels)
5. Union (\$7,200; 121 parcels)

2016 HB 1204

\$200 minimum generates \$54,766,809 statewide

- Top Counties

1. Lake (\$4,307,264)
2. Marion (\$3,811,295)
3. Madison (\$3,090,665)
4. Allen (\$2,653,315)
5. St. Joseph (\$2,229,525)

- Lowest Counties

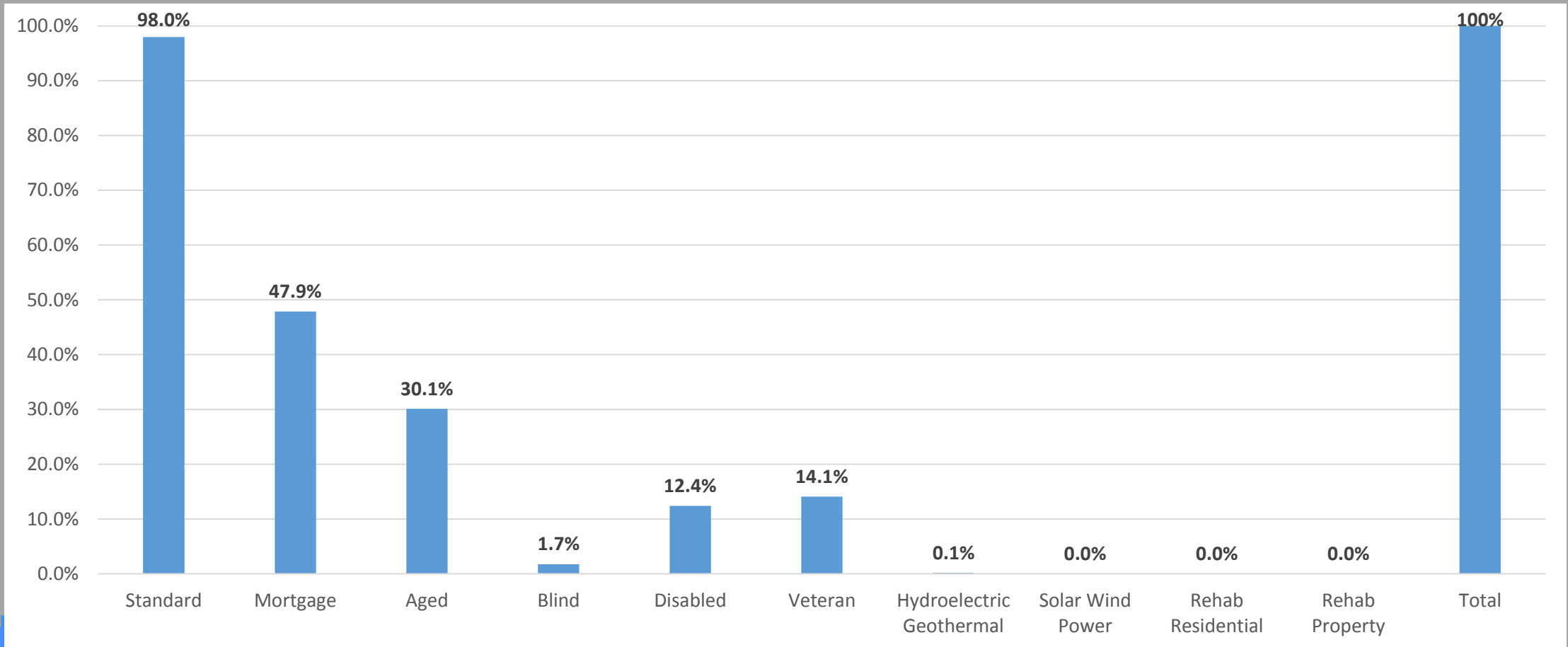
1. Brown (\$61,940)
2. Switzerland (\$58,665)
3. Boone (\$49,532)
4. Union (\$34,354)
5. Ohio (\$18,133)

Low Property Tax Bills

Assess 2014, Pay 2015 Homestead Properties

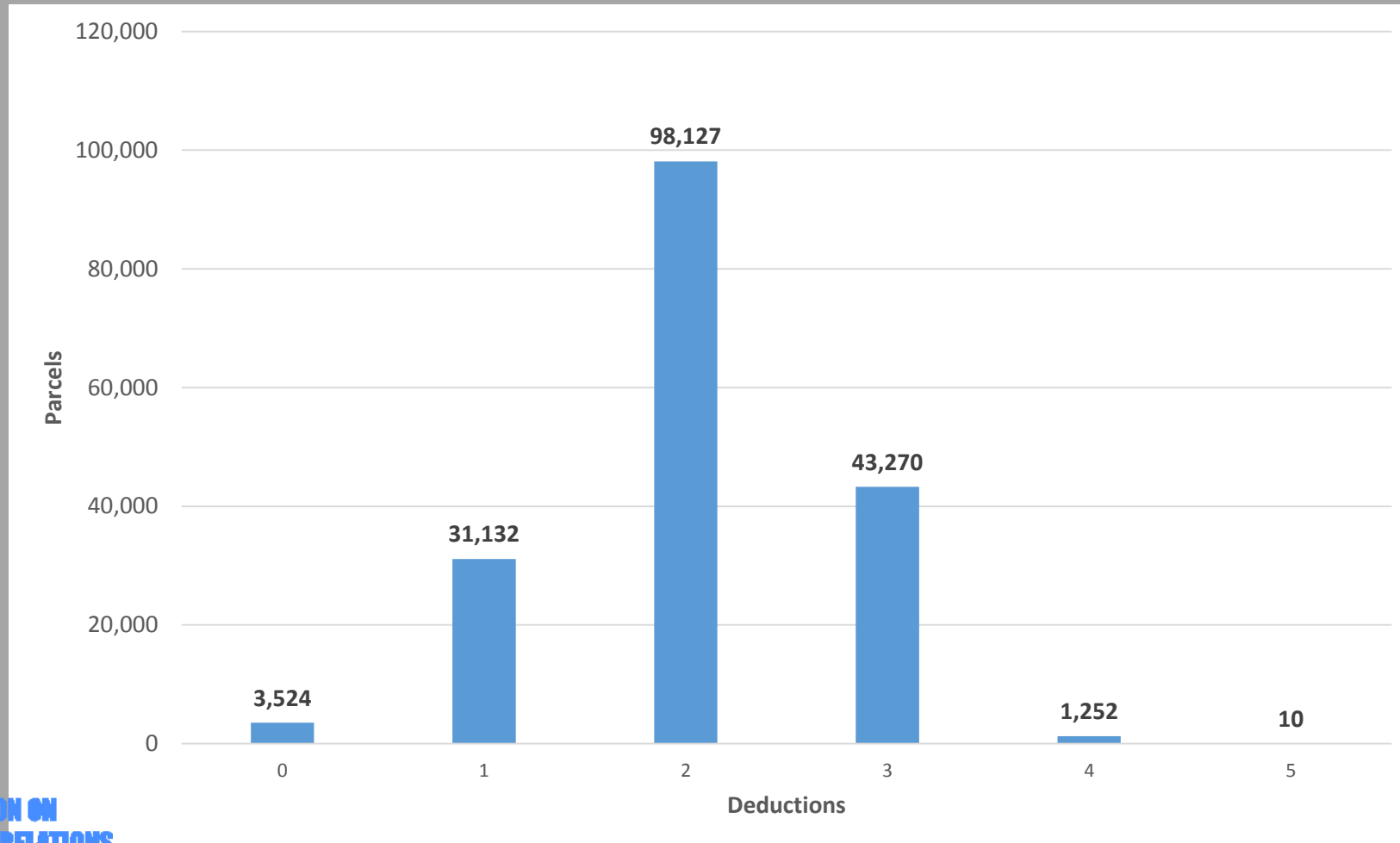
- \$200 minimum
- 430 combinations of deductions and credits
- 177,714 parcels
- If adopted by all counties with no exceptions, could generate \$21,383,029

Low Property Tax Bills - Homesteads Deductions

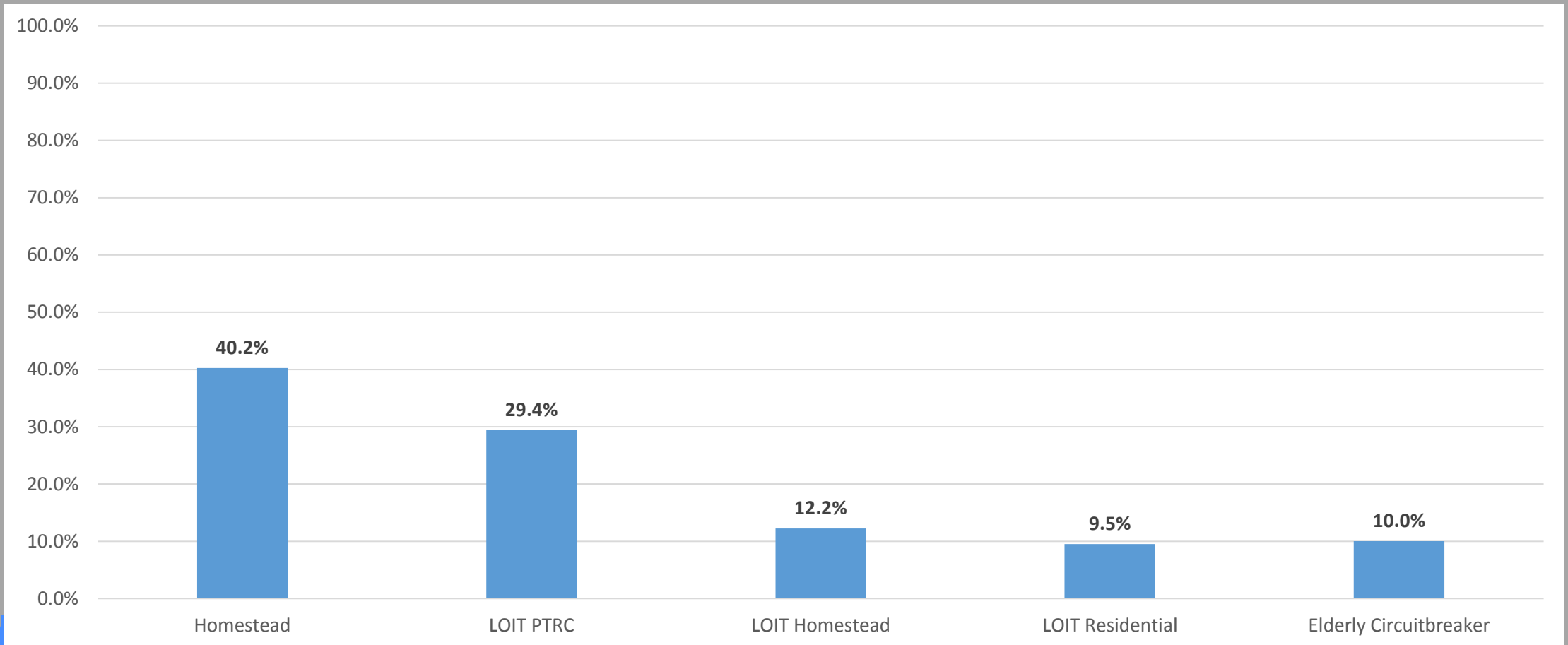


Low Property Tax Bills - Homesteads

Deductions Per Parcel



Low Property Tax Bills - Homesteads Credits

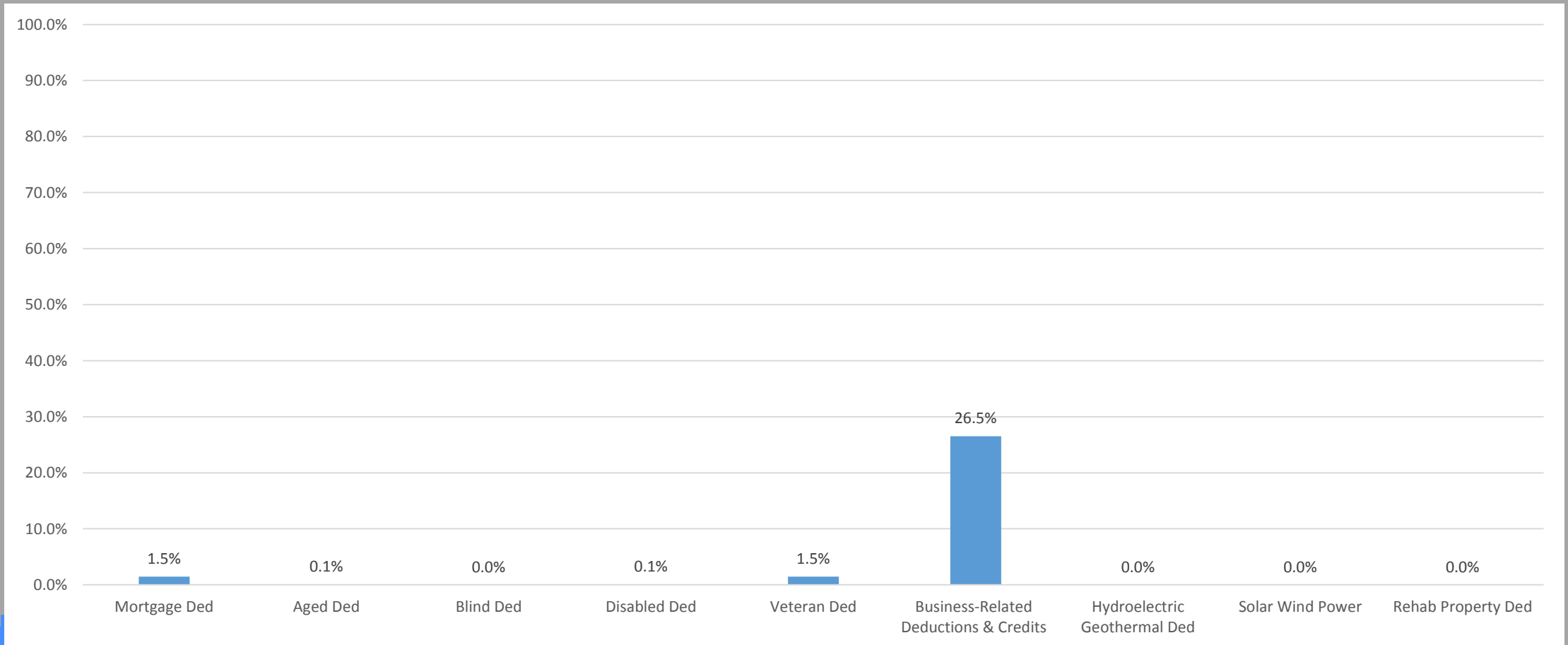


Low Property Tax Bills

Assess 2014, Pay 2015 Homestead Properties

- \$200 minimum
- 36 combinations of deductions and credits
- 436,219 parcels
- If adopted by all counties with no exceptions, could generate \$54,961,937

Low Property Tax Bills – Non-Homesteads Deductions



Low Property Tax Bills – Non-Homesteads Credits

